

October 23, 1937.

Mr. K. W. Davidson, President,
Arizona State Board of Accountancy,
Phoenix, Arizona

LAW LIBRARY
ARIZONA ATTORNEY GENERAL

Dear Mr. Davidson:

We have your letter of the 21st requesting our opinion on the following questions:

1. Does the act confer judicial authority upon the Board of Accountancy to the extent of conducting trials and issuing commitments in cases such as outlined?

2. Is the Board of Accountancy constituted the prosecutor in such cases?

3. Should action be instituted by a registered accountant, or the Board, or a Board member acting as a complaining witness to an information to be filed by a County Attorney?

4. By whom and where is a defendant, charged with practicing as a public accountant without proper registration, to be so charged, prosecuted and tried?"

It is our opinion that Chapter 45, Laws of 1933, makes it a misdemeanor for a person to act and hold themselves out as a certified public accountant without having obtained a license to practice as such from your board. The act does not confer judicial authority upon the board to try persons for violation of the act, but a prosecution for violation of the act must be instituted in a court of competent jurisdiction--that is, in the Justice Court in the precinct in which the unlicensed person practices, or in the Superior Court of the County in which he practices. The County Attorney of the county in which the prosecution is instituted is the prosecutor

in such cases, and the proceedings may be instituted by any member of the board or by any other person having knowledge of a violation of the law.

Yours very truly,

JOE CONWAY
Attorney General

EARL ANDERSON
Assistant Attorney General